

EXHIBIT 2



February 3, 2018

By Mail and Electronic Mail

Patrick Daugherty
3621 Cornell Ave
Dallas, TX 75205
phdaugherty@gmail.com

**Re: Field Examiners' Proposed Tax Adjustments – 2008 Tax Year
Highland Capital Management, L.P.**

Dear Patrick,

As previously advised, a team of IRS field examiners (“Exam”) conducted an audit of the 2008 partnership tax return filed on behalf of Highland Capital Management, L.P. (“Highland”). Exam concluded their audit and have proposed an adjustment to the 2008 return.

We have enclosed with this letter the following items: (a) IRS Form 886-Z except -A, and (b) IRS Form 870-PT. *At this time, no action on your part is required with respect to these documents unless you wish to agree to Exam's proposed adjustments – which we do not recommend.*

Exam has scheduled a closing conference on March 2, 2018. You do not need to attend the closing conference. Please let us know by the close of business on February 15, 2018 if you wish to attend. Highland will handle the closing conference (unless waived) and appeal the proposed adjustment to the IRS Appeals Office after the conference.

Please contact me at 972-419-4438 if you have any questions.

Regards,

A handwritten signature in blue ink, appearing to read "Brian Collins".

Brian Collins
Director of Human Resources
Highland Capital Management, L.P.

Enclosures